

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

THURSDAY, THE FOURTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

HON'BLE SRI DEVINDER GUPTA,
CHIEF JUSTICE
and
HON'BLE SRI JUSTICE C.V.RAMULU

WRIT APPEAL NO : 1634 of 2004

(Writ Appeal under Clause 15 of the Letters Patent against the Order dated
30/08/2004 in WP NO : 15380 OF 2004 on the file of the High Court.)

Between:

Valiveti Satyavani W/o.Rama Rao
R/o.Inkollu Village and Mandal Prakasam District.

..... APPELLANT

AND

- 1 The Government of Andhra Pradesh Rep. by its
Secretary, Revenue Department,
Secretariat Buildings, Hyderabad.
- 2 The District Registrar and Collector, Ongole, Prakasam
District.
- 3 The Sub Registrar Inkollu, Inkollu Mandal
Prakasam District.

.....RESPONDENTS

Counsel for the Appellant : MR.D.KRISHNA MURTHY
Counsel for the Respondents : GP FOR REVENUE

The Court made the following :

ORAL JUDGMENT:

(per Hon'ble The Chief Justice)

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1. We are not inclined to interfere with the order passed by learned single Judge dismissing the writ petition on the ground of alternative remedy of appeal available to the petitioner under sub-section (5) of Section 47-A of Indian Stamp Act, 1899.

2. Learned counsel for the appellant submits that in view of sub-section (6) of Section 47-A of Indian Stamp Act, appellant cannot be allowed to pay any additional stamp duty on the sale certificate since it was executed by the State Bank of India, which is a body incorporate under law. However, he points out that in case appellant has to avail of the alternative remedy of appeal, appellant will have to deposit differential amount which will be an onerous condition of maintaining the appeal.

3. Having regard to the facts and circumstances of the case, we are of the view that petitioner – appellant must avail of the alternative remedy of preferring appeal and if appeal is preferred within a period of thirty days from today, the same will be entertained and decided on merits by the concerned authority without insisting upon the requirement of payment of differential amount of stamp duty.

4. With the observation as above, writ appeal stands disposed of. No costs.

DEVINDER GUPTA. C.J.,

C.V. RAMULU. J.,

Dated: 04.11.2004.

VRK.

To

- 1 The Secretary to Government, Revenue Department,
Secretariat Buildings, Hyderabad.
- 2 The District Registrar and Collector, Ongole, Prakasam
District.
- 3 The Sub Registrar Inkollu, Inkollu Mandal
Prakasam District.
4. Two CCs to G.P. for Revenue, High Court Buildings, Hyderabad (OUT).

5. Two CD copies.

**HON'BLE SRI DEVINDER GUPTA,
CHIEF JUSTICE
AND
HON'BLE SRI JUSTICE C.V. RAMULU.**

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W.A.NO. 1634 OF 2004.

(Judgment of the Bench delivered by

Hon'ble The Chief Justice)

Dt: 04.11.2004.

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